UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA
AUGUSTA DIVISION

UNITED STATES OF AMERICA,	:	
	:	
v.	:	File No. 1:13-CR-117
	:	
RICHARD LEE OWEN, II,	:	
	:	
Defendant.	:	

SUMMARY OF TESTIMONY OF EXPERT WITNESS JERRY CULVER

COMES NOW, Defendant Richard Lee Owen, II, by and through his undersigned counsel of record, and pursuant to Federal Rule of Criminal Procedure 16, Federal Rules of Evidence 702, 703 and/or 705, and hereby submits this Summary of Testimony of Expert Witness Jerry Culver. Defendant shows this Court as follows:

Defendant Richard Lee Owen, II will offer expert testimony from retired Internal Revenue Service ("IRS") Agent and financial crimes consultant Jerry Culver. Mr. Culver's résumé which outlines his qualifications is attached.

Mr. Culver will testify that he is qualified as an expert in the area of financial crimes investigation and prosecution. He will testify to the manner and means that these crimes are investigated, the manner and methods in which the alleged crimes Defendant is charged with were purportedly committed, the number of alleged victims in the instant matter, and the calculation of any loss to victims, if any.

Mr. Culver's expertise comes from his forty one (41) years investigating financial crimes, twenty eight (28) of which were spent as an IRS Agent with the United States Treasury Department in Atlanta, Georgia. During the course of his IRS experience, Mr. Culver investigated hundreds of financial crimes frequently including alleged violations of Title 26 (Tax Laws) violations but routinely included Title 31 (Money Laundering) violations and Title 18

(Bank, Wire, Mail & etc.) violations. Mr. Culver has assisted in a number of high profile financial crimes investigations, notably the Fredric Tokars case in the Atlanta Division of the Northern District of Georgia which garnered nationwide attention and news coverage. Additionally Mr. Culver was responsible for developing the Beaulieu Group case which involved international money laundering, racketeering and tax evasion in the carpet industry. This case resulted in the assessment and payment of $30,000,000 in tax and penalties.

In addition to his expertise in the field, Mr. Culver has experience in instruction regarding the investigation and prosecution of financial crimes to probation officers in the Northern District of Georgia, Atlanta Division. Mr. Culver has additionally previously testified as an expert in the area of financial crimes and investigation.

Respectfully submitted this 22nd day of February, 2015.

By: s/ Beau A. Worthington
Attorney for Defendant
Georgia Bar No. 542511
Coxen & Worthington, LLC
P.O. Box 467
Covington, Georgia 30015-0467
(770) 784-7660 Telephone
(770) 784-7665 Facsimile
bworthington@cwlawllc.com

CERTIFICATE OF SERVICE

I, Beau A. Worthington, certify that a copy of the foregoing Summary Testimony of Expert Witness Jerry Culver, has been electronically filed with the Clerk of Court using the CM/ECF system which will send notification of such filing to all interested parties.

This 22nd day of February, 2015.

By: s/ Beau A. Worthington
Attorney for Defendant
Georgia Bar No. 542511
Coxen & Worthington, LLC
P.O. Box 467
Covington, Georgia 30015-0467
(770) 784-7660 Telephone
(770) 784-7665 Facsimile
bworthington@cwlawllc.com